**☕ Coffee Chat – Speaking Notes**

**✅ Status update on work**

* Transferred trial balance and COA mapping into the **Revenue Lead Sheet** using Excel formulas (VLOOKUP, SUMIF, etc.)
* Completed formatting with tick marks (aTB, aPY, T) and ensured reconciliation across year-end and prior-year data
* Vouched 5 revenue samples by cross-checking subledger entries with invoice documentation — no discrepancies found
* Summarized findings clearly with WP references and attached source evidence (invoices and screenshots)
* Gained deeper understanding of risk points in the **revenue recognition process** and how controls mitigate them
* Currently reviewing how these leadsheets feed into final financial statements

**❓ Questions related to audit sections completed/in progress**

1. How does the control testing and vouching work I've done so far contribute to the audit’s overall risk assessment?
2. After completing the revenue lead sheet, what’s the usual next step in the audit workflow — is it shared with the client or reviewed internally first?
3. Would there be a chance for me to assist in tying these workpapers to the final financials or perform any variance analysis?

**🌱 Other general questions**

1. Looking back, what helped you the most in transitioning from junior audit tasks to more complex engagements?
2. What’s one thing you wish more junior team members asked or did during their first engagements?
3. How did KPMG support your CPA journey and what advice do you have for balancing learning and client work?